THE BOMBAY INCREASE OF STAMP DUTIES ACT, 1943.

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*BOMBAY ACT No. XIV OF 1943.[1]

[THE BOMBAY INCREASE OF STAMP DUTIES ACT, 1943.]

[*29th December 1943.*]

*Amended by Bom. 19 of 1944.

An Act to provide for increase in certain stamp duties leviable under the Indian Stamp Act, 1899[2], in its application to the Province of Bombay.

II of 1899. WHEREAS it is expedient to provide for increase in certain stamp duties leviable under the Indian Stamp Act, 1899, in its application to the Province of Bombay;

AND WHEREAS the Governor of Bombay has assumed to himself under the Proclamation dated the 4th November 1939, issued by him under section 93 of the Government of India Act, 1935, all powers vested by or under the said Act in the Provincial Legislature;

26 Geo. 5 Ch. 2.

NOW, THEREFORE, in exercise of the said powers the Governor of Bombay is pleased to make the following Act:—

Short title, extent, commencement and duration.

1. (*1*) This Act may be called the Bombay Increase of Stamp Duties Act, 1943.

(*2*) It extends to the whole of the Province of Bombay.

(*3*) It shall come into force on the 1st day of January 1944 and shall cease to have effect on such date as the Provincial Government may by notification in the *Official Gazette* appoint in this behalf.

Increase of certain stamp duties.

2. Notwithstanding anything contained in the Indian Stamp Act, 1899, in its application to the Province of Bombay (hereinafter called the principal Act) all stamp duties leviable under the principal Act except those leviable in respect of bills of exchange, cheques, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts shall be increased by a surcharge at the rates specified in the Schedule annexed hereto.

II of 1899.

Provisions of principal Act so far as not inconsistent to apply for purposes of this Act.

3. The provisions of the principal Act shall, save in so far as they are inconsistent with anything herein contained, apply for the purposes of this Act.

[3]SCHEDULE.

RATES OF SURCHARGE.

Amount of stamp duty.	Rate of surcharge.
(1) A fraction of a rupee not exceeding 1 anna	½ anna.
(2) A fraction of a rupee exceeding 1 anna but not exceeding 2 annas	1 anna.
(3) A fraction of a rupee exceeding 2 annas but not exceeding 4 annas	2 annas.
(4) A fraction of a rupee exceeding 4 annas but not exceeding 8 annas	4 annas.
(5) A fraction of a rupee exceeding 8 annas	6 annas.
(6) A whole rupee	8 annas.

*These Acts were re-enacted by Bom. 12 of 1948, s. 2.

[1] For the Statement, *see Bombay Government Gazette*, 1943, Part IV, p. 274.

[2] *See* Central Acts, Vol. IV.

[3] This Schedule was substituted by Bom. 19 of 1944, s. 2, (which came into force from 1st January 1945), read with Bom. 12 of 1948, s. 2.